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February 26, 2024

**VIA CM/ECF**

Mark J. Langer  
Clerk of the Court  
United States Court of Appeals for the  
District of Columbia Circuit  
E. Barrett Prettyman U.S. Courthouse  
333 Constitution Avenue, N.W.  
Washington, D.C. 20001

**Re: *Cory Smith v. Commissioner of Internal Revenue*, No. 23-1050**  
**Notice of Unavailability for Oral Argument**

Dear Mr. Langer:

On November 27, 2023, I was appointed by this Court as *Amicus Curiae* counsel in support of neither party in the above-captioned appeal. I write to apprise the Court of my availability for oral argument. I am currently aware of the following scheduling conflicts:

- From April 29, 2024, to May 17, 2024, I will be unavailable to participate in an oral argument.

I will update the Court should my availability for oral argument change.

Respectfully submitted,

/s/ Samir Deger-Sen

Samir Deger-Sen  
of LATHAM & WATKINS LLP

Cc: All Counsel of Record (via CM/ECF)